

State of South Dakota

EIGHTIETH LEGISLATIVE ASSEMBLY, 2005

400L0235

HOUSE BILL NO. 1043

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise the definition of the term, prepared food, for sales
2 and use tax purposes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That subdivision (8) of § 10-45-1 be amended to read as follows:

5 (8) "Prepared food," any food sold in a heated state or heated by the seller. ~~The term,~~
6 ~~prepared food, does not include:~~

7 ~~———— (a) Two or more food ingredients mixed or combined by the seller for sale as a~~
8 ~~single item;~~

9 ~~———— (b) Food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish,~~
10 ~~meat, poultry, and foods containing these raw animal foods requiring cooking~~
11 ~~by the consumer as recommended by the Food and Drug Administration in~~
12 ~~chapter 3, part 401.11 of its Food Code as of January 1, 2003, so as to prevent~~
13 ~~food borne illnesses; or~~

14 ~~———— (c) Food sold with eating utensils provided by the seller, including plates, knives,~~
15 ~~forks, spoons, glasses, cups, napkins, or straws. A plate does not include a~~



container or packaging used to transport the food.; two or more food ingredients mixed or combined by the seller for sale as a single item; or food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food.

Prepared food does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in chapter 3, part 401.11 of its Food Code as of January 1, 2003, so as to prevent food borne illnesses;